

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF ARKANSAS  
HARRISON DIVISION

UNITED STATES OF AMERICA, )  
                                )  
                                )  
Plaintiff,                 )  
                                )  
v.                             ) Civil No. 07-03061  
                                )  
FRED NEAL, JR., individually and as )  
TRUSTEE of the FRED NEAL, JR     )  
REVOCABLE TRUST; DORIS NEAL     )  
individually and as TRUSTEE of the )  
DORIS NEAL REVOCABLE TRUST;     )  
JOHN H. SINCLAIR, as TRUSTEE of )  
DEEP WATER DESIGNS; and         )  
DAVIS MUNCK, P.C.,              )  
                                )  
Defendants.                 )

**ORDER CONFIRMING SALE  
AND DIRECTING DISTRIBUTION OF SALE PROCEEDS**

Plaintiff United States of America has requested an Order confirming the sale of one (1) parcel of real property located at 8708 Tar Kiln Rd., Harrison, Arkansas, in Boone County ("the Property") and directing the Clerk of Court to distribute sale proceeds.

IT IS THEREFORE ORDERED THAT the sale of the real property, identified as legally described as follows:

The West Half of the Northwest Quarter; all that part of the Northeast Quarter of the Northwest Quarter lying West of County Road No. 45; all in Section Four (4), Township Nineteen (19) North, Range Eighteen (18) West, Boone County, Arkansas.

The East Half of Section Five (5); Township Nineteen (19) North, Range (18)

West, Boone County, Arkansas.

The South Half of the Southeast Quarter of Section Thirty-two (32), Township Twenty (20) North, Range Eighteen (18) West, Boone County, Arkansas.

The West Half of the Southwest Quarter; all that part of the East Half of the Southwest Quarter lying west of County Road No. 45; all in Section Thirty-three (33), Township Twenty (20) North, Range Eighteen (18) West, Boone County, Arkansas. Also conveyed herewith is an Easement for septic tank drain field in a part of the Southwest Quarter of the Northwest Quarter of Section 33, Township 20 North, Range 18 West, and an Easement of unrestricted view in the Southwest Quarter of the Northwest Quarter of Section 33, Township 20 North, Range 18 West, as both Easements are described in Warranty Deed, dated February 17<sup>th</sup>, 1981, filed February 18, 1981, recorded in Deed Record 186, page 371.

is HEREBY CONFIRMED. The IRS shall issue a deed for the Property to Bill O. Watts and

Jane Watts.

IT IS FURTHER ORDERED THAT the proceeds of the sale shall be distributed as follows:

1. To the PALS for the costs of the sale in the amount of \$ 2,103.53

Robert Brown, Property Appraisal & Liquidation Specialist  
700 W. Capitol, Stop 5223  
Little Rock, AR 72201

2. To the Boone County Collector for payment of delinquent property taxes for 2008 and 2009 property taxes to the account of Deep Water Design in the amount of \$10,049.01  
(calculated to 9/30/2010)

Boone County Collector  
P.O. Box 1152  
Harrison, AR 72602

3. To the United States (payable to the U.S. Treasury) the balance of the proceeds for federal income tax liabilities of Fred Neal, Jr and Doris Neal relating to the years 1987-1994 in the amount of \$557,847.46

William E. Thompson,  
Department of Justice, Tax Division, Office of Review

P.O. Box 310  
Ben Franklin Station  
Washington, D.C. 20044

Dated this 26<sup>th</sup> day of August, 2010.

/s/ Robert T. Dawson

HONORABLE ROBERT T. DAWSON  
UNITED STATES DISTRICT JUDGE